

ALASKA LEGISLATIVE NOTES.

The Legislature of the Territory of Alaska, in its third regular biennial session at Juneau in 1917, amended Sections 1 and 2 of ~~chap-~~
the Territorial revenue act of April 29, 1915,
Chapter 76, Laws of Alaska, 1915, ~~approved April 29, 1915, providing a~~
~~system of taxation, create revenue, and for other purposes.~~ The
changes, in so far as they affect the fishery industry, provide for
increased tax rate on all canned salmon, king, reds or sockeyes
being taxed $4\frac{1}{2}$ cents per case, $2\frac{1}{2}$ cents per case on medium reds, and
2 cents per case on all others. This is an increase of $\frac{1}{2}$ cent per
case on kings, reds, and medium reds, and 1 cent per case on pinks
and chums^s. The tax on salted or mild-cured fish remains unchanged
at $2\frac{1}{2}$ cents per one hundred pounds, as does also the tax of \$100 per annum
on all fish traps. The tax of \$1 per 100 fathoms on gill nets was re-
pealed. Cold storage plants are taxed according to the amount of
annual business, which was determined formerly on the basis of the
purchase price of product, but now upon the gross amount received
for the product and for storage of produce for others. Fish oil is
taxed at the rate of \$2 per barrel ~~on other~~ ^{when} manufactured wholly or
in part from herring; fertilizer and fish meal made wholly or in
part from herring is taxed at the rate of \$2 per ton.

Insert
The ~~same~~ ^{also} Legislature appropriated \$80,000 for use in the con-
struction and operation of fish hatcheries, and for the protection
and care of the natural spawning grounds in the territory, ~~It is~~ ^{and}
also provided ~~in the same act~~ that the Governor of Alaska shall
appoint a Board of three Fish Commissioners, of which he shall be
a member ex-officio, whose duty it shall be to direct the work of
propagating fish and caring for their spawning grounds, with authority
to appoint a General Hatcheries Superintendent who shall select the

locations of hatcheries and provide a working force for each establishment. He is also directed to supervise spawning operations, and where it is possible to collect more eggs than the hatcheries will accommodate, to take and plant this excess quantity in the beds of rivers and creeks.

~~The text of~~ The act as it applies to fisheries is
as follows:

BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

Section 1. That Sections 1 and 2 of Chapter 76 Laws of Alaska, 1915, approved April 29, 1915, be and the same are hereby amended to read as follows:

Section 1. That any person, firm or corporation prosecuting or attempting to prosecute any of the following lines of business in the Territory of Alaska shall apply for and obtain a license and pay for said license for the respective lines of business as follows:

x x x x x
6th: Fisheries: Salmon canneries, four and a half cents per case on King and Reds or Sockeye; Two and a half cents per case on Medium Reds; two cents per case on all others.

7th: Salteries: Two and one-half cents per one hundred pounds on all fish salted or mild cured, except herring.

8th: Fish Traps: Fixed or floating, one hundred dollars per annum, so called dummy traps included.

9th: Cold Storage Plants: Doing a business of one hundred thousand dollars per annum or more, five hundred dollars per annum; doing a business of seventy-five thousand dollars per annum and less than one hundred thousand dollars, three hundred and seventy-five dollars per annum; doing a business of fifty thousand and less than seventy-five thousand dollars per annum, two hundred and fifty dollars per annum; doing a business of twenty-five thousand and less than fifty thousand dollars, per annum; ~~fifty dollars per annum~~; doing a business of four thousand, and less than ten thousand dollars per annum; twentyfive dollars per annum; doing a business of under four thousand dollars per annum, ten dollars per annum. The "annual business" under this section shall be considered the gross amount received for the product and for storage of produce for others.

One hundred and twenty-five dollars
\$425 per annum;
doing a business of 10,000
and less than 25,000 per
annum

10th: Fish-Oil-Works: Using Herring in whole or in part in the manufacture of fish-oil; two dollars per barrel.

Fertilizer and Fish Meal Plants: Manufacturing Fertilizer and Fish Meal in whole or in part from herring; two dollars per ton.

ALASKA LEGISLATIVE NOTES.

The Legislature of the Territory of Alaska, in its third regular biennial session at Juneau in 1917, amended Sections 1 and 2 of chapter 76 Laws of Alaska, 1915, approved April 29, 1915, providing a system of taxation, create revenue, and for other purposes. The changes, in so far as they affect the fishery industry, provide for increased tax rate on all canned salmon, king, reds or sockeyes being taxed $4\frac{1}{2}$ cents per case, $2\frac{1}{2}$ cents per case on medium reds, and 2 cents per case on all others. This is an increase of $\frac{1}{2}$ cent per case on kings, reds, and medium reds, and 1 cent per case on pinks and chuma. The tax on salted or mild-cured fish remains unchanged at $2\frac{1}{2}$ cents per one hundred pound, as does also the tax of \$100 per annum on all fish traps. The tax of \$1 per 100 fathoms on gill nets was repealed. Cold storage plants are taxed according to the amount of annual business, which was determined formerly on the basis of the purchase price of product, but now upon the gross amount received for the product and for storage of produce for others. Fish oil is taxed at the rate of \$2 per barrel on other manufactured wholly or in part from herring; fertilizer and fish meal made wholly or in part from herring is taxed at the rate of \$2 per ton.

The same legislature appropriated \$80,000 for use in the construction and operation of fish hatcheries, and for the protection and care of the natural spawning grounds in the territory. It is also provided in the same act that the Governor of Alaska shall appoint a Board of three Fish Commissioners, of which he shall be a member ex-officio, whose duty it shall be to direct the work of propagating fish and caring for their spawning grounds, with authority to appoint a General Hatcheries Superintendent who shall select the

locations of hatcheries and provide a working force for each establishment. He is also directed to supervise spawning operations, and where it is possible to collect more eggs than the hatcheries will accommodate to take and plant this excess quantity in the beds of rivers and creeks.

BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

Section 1. That Sections 1 and 2 of Chapter 76 Laws of Alaska, 1915, approved April 29, 1915, be and the same are hereby amended to read as follows:

Section 1. That any person, firm or corporation prosecuting or attempting to prosecute any of the following lines of business in the Territory of Alaska shall apply for and obtain a license and pay for said license for the respective lines of business as follows:

6th: Fisheries: Salmon canneries, four and a half cents per case on King and Reds or Sockeye; Two and a half cents per case on Medium Reds; two cents per case on all others.

7th: Salteries: Two and one-half cents per one hundred pounds on all fish salted or mild cured, except herring.

8th: Fish Traps: Fixed or floating, one hundred dollars per annum, so called dummy traps included.

9th: Cold Storage Plants: Doing a business of one hundred thousand dollars per annum or more, five hundred dollars per annum; doing a business of seventy-five thousand dollars per annum and less than one hundred thousand dollars, three hundred and seventy-five dollars per annum; doing a business of fifty thousand and less than seventy-five thousand dollars per annum, two hundred and fifty dollars per annum; doing a business of twenty-five thousand and less than fifty thousand dollars, per annum, fifty dollars per annum; doing a business of four thousand, and less than ten thousand dollars per annum; twentyfive dollars per annum; doing a business of under four thousand dollars per annum, ten dollars per annum. The "annual business" under this section shall be considered the gross amount received for the product and for storage of produce for others.

10th: Fish-Oil-Works: Using Herring in whole or in part in the manufacture of fish-oil; two dollars per barrel.

Fertilizer and Fish Meal Plants: Manufacturing Fertilizer and Fish Meal in whole or in part from herring; two dollars per ton.

Alaska Legislative Notes.

The Legislature of the Territory of Alaska, in ^{its third} regular biennial session at Juneau in 1917, ~~again~~ amended Sections 1 and 2 of Chapter 76 Laws of Alaska, 1915, approved April 29, 1915, ~~entitled, an act~~ ~~to~~ providing a system of taxation, create revenue, and for other purpose. The changes, in so far as they affect the fishery industry, provide for increased tax rate on all canned salmon, king, reds or sockeyes being taxed $4\frac{1}{2}$ cents per case, $2\frac{1}{2}$ cents per case on medium reds, and 2 cents per case on all others. This is an increase of $\frac{1}{2}$ cent per case on kings, reds, and medium reds, and 1 cent per case on pinks and chums. The tax on salted or mixed

cured fish remains unchanged at 2½ cents per one hundred pound, as does also the tax of \$100 per annum on all fish traps. The tax of \$1 per 100 fathoms on gill nets was repealed. Cold storage plants ~~were formerly~~ are taxed according to the amount of annual business, which was ~~formerly~~ determined ^{formerly} on the basis of the purchase price of product, but now upon the gross amount received for the product and for storage of produce for others.

Fish oil ~~works~~ ^{is} ~~are~~ taxed at the rate of \$2 per barrel ~~on all~~ ^{when} manufactured wholly or in part from herring; fertilizer and fish meal made wholly or in part from herring is taxed at the rate of \$2 per ton.

The same legislature appropriated \$80,000 for use in the construction and operation of fish hatcheries, and for the protection and care of the natural spawning grounds in the territory. It is also provided in the same act that the Governor of Alaska shall appoint a Board of ^{three} Fish Commissioners, of which he shall be a member ex-officio, whose duty it shall be to direct the ~~propa~~ ~~gation~~ work ~~and~~ of propagating fish and caring for their spawning grounds, with authority to appoint a General Hatcheries Superintendent who shall select the locations of hatcheries and provide a working force for each establishment. He is also directed to supervise spawning operations, and where it is

possible to collect more eggs
than the hatcheries will accommodate
to take and plant this excess quantity
in the beds and of rivers and creeks